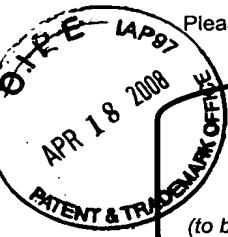


FTW



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TRANSMITTAL FORM

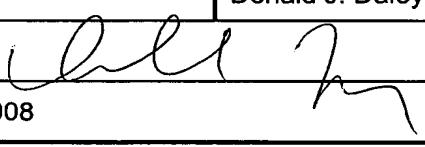
(to be used for all correspondence after initial filing)

| | |
|------------------------|-------------------------|
| Application Number | 10/562,140 |
| Filing Date | December 23, 2005 |
| Inventor(s) | Yoshifumi ADACHI et al. |
| Group Art Unit | 1796 |
| Examiner Name | Karuna P. Reddy |
| Attorney Docket Number | 12480-000155/US |

ENCLOSURES (check all that apply)

| | | |
|--|--|---|
| <input type="checkbox"/> Fee Transmittal Form <input type="checkbox"/> Fee Attached | <input type="checkbox"/> Assignment Papers (for an Application) <input type="checkbox"/> Letter to the Official Draftsperson and _____ Sheets of Formal Drawing(s) | <input type="checkbox"/> After Allowance Communication to Group <input type="checkbox"/> LETTER SUBMITTING APPEAL BRIEF AND APPEAL BRIEF (w/clean version of pending claims) |
| <input type="checkbox"/> Amendment <input type="checkbox"/> After Final | <input type="checkbox"/> Licensing-related Papers <input type="checkbox"/> Petition <input type="checkbox"/> Petition to Convert to a Provisional Application | <input type="checkbox"/> Appeal Communication to Group (Notice of Appeal, Brief, Reply Brief) <input type="checkbox"/> Proprietary Information |
| <input type="checkbox"/> Extension of Time Request | <input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address | <input type="checkbox"/> Status Letter |
| <input type="checkbox"/> Express Abandonment Request | <input type="checkbox"/> Terminal Disclaimer <input type="checkbox"/> Request for Refund | <input checked="" type="checkbox"/> Other Enclosure(s) (please identify below): Letter |
| <input type="checkbox"/> Corrected Information Disclosure Statement | <input type="checkbox"/> CD, Number of CD(s) _____ | Remarks |
| <input type="checkbox"/> Certified Copy of Priority Document(s) | MAIL STOP: AMENDMENT | |
| <input type="checkbox"/> Response to Missing Parts/ Incomplete Application | | |
| <input type="checkbox"/> Response to Missing Parts under 37 CFR 1.52 or 1.53 | | |

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT

| | | | |
|-------------------------|---|----------------------------------|--------------------|
| Firm or Individual name | Harness, Dickey & Pierce, P.L.C. | Attorney Name Donald J. Daley | Reg. No. 34,313 |
| Signature |  | | |
| Date | April 18, 2008 | | |

DJD/CDW:psy

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No.: **10/562,140**

Filing Date: December 23, 2005

Applicant: Yoshifumi ADACHI et al.

Group Art Unit: 1796

Examiner: Karuna P. Reddy

Title: WATER ABSORBENT RESIN COMPOSITION AND PRODUCTION METHOD THEREOF

Atty. Dkt. No.: 12480-000155/US

Customer Service Window
Randolph Building
401 Dulany Street
Alexandria, VA 22314
Mail Stop **Amendment**

April 18, 2008

LETTER

Dear Sir:

In response to the Information Disclosure Statement filed on March 14, 2008, Applicants respectfully submit the following remarks for the Examiner's consideration.

Namely, Applicants note the Specification incorrectly states, on page 2 under section (III)(C) entitled "Concise Explanation of the Relevance," that "RU 2 193 045 corresponds to U.S. Patent No. 6,951,895 and RU 2 183 648 corresponds to U.S. Patent No. 5,837,789."

Applicants submit that RU 2 193 045 corresponds to U.S. Patent No. 5,837,789 and RU 2 183 648 corresponds to U.S. Patent No. 6,951,895.

Applicants respectfully request that the Examiner acknowledge the above matter in the next Patent Office communication.



Should there be any matters that need to be resolved in the present application; the Examiner is respectfully requested to contact the undersigned at the telephone number below.

If necessary, the Commissioner is hereby authorized in this, concurrent, and future replies, to charge payment or credit any overpayment to Deposit Account No. 08-0750 for any additional fees required under 37 C.F.R. § 1.16 or under 37 C.F.R. § 1.17; particularly, extension of time fees.

Respectfully submitted,

HARNESS, DICKEY, & PIERCE, P.L.C.

By _____


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Reston, Virginia 20195
(703) 668-8000

DJD/CDW:psy